

Fourth. County purposes, 60 cents on the \$100 valuation on property;

Fifth. Road bonds, 50 cents on the \$100 valuation on property;

Sixth. Courthouse and jail bonds, 13 cents on the \$100 valuation on property;

Seventh. Road maintenance, 13 cents on the \$100 valuation on property; and,

WHEREAS, it now appears that the said board of county commissioners were not authorized by special legislation to levy more than 19 cents on the \$100 valuation on property for county purposes or 13 cents for the payment of courthouse and jail bonds, but did have authority to make all the balance of the said levy; and

WHEREAS, it is necessary to provide funds for the payment of general county expenses and for the payment of the bonds maturing and the interest on the same issued for building the new courthouse and jail; now, therefore,

*The General Assembly of North Carolina do enact:*

SECTION 1. That that tax levy for county purposes to the ex-Tax levy for county purposes  
tent of nineteen cents on the one hundred dollar (\$100) property valuation be and the same is hereby in all respects ratified, confirmed, and validated and that the special tax of thirteen cents for the payment of bonds and interest thereon for building the courthouse and jail is in all respects ratified, confirmed, and validated and the sheriff or other tax collector of Yancey County is hereby empowered and directed to collect the said tax in the same manner and under the same penalties and regulations as other taxes of the county.

SEC. 2. The county commissioners of the county of Yancey are hereby authorized, empowered, and directed at their meeting the first Monday in May or at such other time as the general taxes are levied, to levy annually a special tax of not to exceed twenty cents on the one hundred dollar (\$100) property valuation for the purpose of providing funds for the payment of interest and to provide a sinking fund for the payment of the maturing bonds issued for the purpose of building a courthouse and jail in the county of Yancey.

SEC. 3. The board of commissioners of the county of Yancey are authorized, empowered, and directed at their meeting on the first Monday in May or at such other time as the general taxes of the county are levied to levy annually a special tax not to exceed twenty cents on the one hundred dollars property valuation for the special purpose of paying off the indebtedness now outstanding against the county of Yancey.

SEC. 4. The tax provided for in the preceding sections shall be collected by the sheriff or other tax collector of Yancey County

county purposes ratified.  
Special tax validated.

Commissioners to levy special tax for courthouse and jail bonds.

Commissioners to levy special tax for indebtedness.

Tax collectible as other taxes.